

**ASSEMBLY BILL**

**No. 2094**

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**Introduced by Assembly Member Obernolte**

February 17, 2016

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An act to amend Section 8603 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2094, as introduced, Obernolte. Use fuel tax.

The Use Fuel Tax Law imposes a state excise tax on the use of fuel at specified rates. That law defines the term “motor vehicle” for purposes of that law.

This bill would make nonsubstantive changes to that definition.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1     SECTION 1. Section 8603 of the Revenue and Taxation Code  
2     is amended to read:  
3     8603. As used in this part “motor vehicle” includes ~~every~~ *any*  
4     self-propelled vehicle operated or suitable for operation on the  
5     highway, ~~except~~, *but does not include* a vehicle used exclusively  
6     upon stationary rails or tracks.

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